## Chapter 17 Sugars and Sugar Confectionery

### Chapter Notes

1. This chapter does not cover:

(a) sugar confectionery containing cocoa (heading 1806);

(b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or

(c) medicaments or other products of Chapter 30.

### Subheading notes

1. For the purposes of subheadings 1701 12, 1701 13 and 1701 14, 'raw sugar' means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5.

2. Subheading 1701 13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69 or more but less than 93. The product contains only natural antiedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residue of molasses and other constituents of sugar cane.

### Additional notes

1. For the purpose of subheadings 1701 12 10, 1701 12 90, 1701 13 10, 1701 13 90, 1701 14 10 and 1701 14 90 'raw sugar' means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, less than 99.5% by weight of sucrose determined by the polarimetric method.

2. The duty applicable to raw sugar of subheadings 1701 12 10, 1701 13 10 and 1701 14 10 whose yield established according to part B(III) of Annex III to Regulation (EU) No 1308/2013 of the European Parliament and of the Council (OJ L 347, 20.12.2013, p. 671) differs from 92 % is fixed in the following manner: the relevant rate is multiplied by a correcting coefficient obtained by dividing the percentage yield established according to the above provisions by 92.

3. For the purposes of subheading 1701 99 10, 'white sugar' means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, 99.5% or more by weight of sucrose, determined by the polarimetric method.

4. For products of subheadings 1702 2010, 1702 6095 and 1702 9071 the sugar content (sucrose, fructose, glucose and maltose, where the

fructose and glucose are expressed in sucrose equivalent) is to be determined by applying the high performance liquid chromatography method (the

“HPLC method”), using the following formula:

S + 0,95 x (F + G) + M

where:

“S” is the sucrose content determined by the HPLC method;

“F” is the fructose content determined by the HPLC method;

“G” is the glucose content determined by the HPLC method;

“M” is the maltose content determined by the HPLC method.

For products of subheadings 1702 60 80, 1702 90 80 and 1702 90 95, the sucrose content, including other sugars expressed as sucrose, is to be

determined by the refractometry method (expressed in degrees Brix in accordance with the Annex to Commission Implementing Regulation (EU)

No 974/2014 (1)). For products of subheadings 1702 60 80 and 1702 90 80, the conversion of the results into sucrose equivalent is to be obtained by multiplying the degrees Brix by the coefficient 0,95.

5. For the purposes of subheadings 1702 30 10, 1702 40 10, 1702 60 10 and 1702 90 30, 'isoglucose' means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10% fructose.

For products of those subheadings, the sucrose content, including other sugars expressed as sucrose, is to be determined by the refractometry method

(expressed in degrees Brix in accordance with the Annex to Implementing Regulation (EU) No 974/2014).

6. 'Inulin syrup' means:

(a) for the purposes of subheading 1702 60 80 the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state more than 50% fructose in free form or as sucrose;

(b) for the purposes of subheading 1702 90 80 the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state at least 10% but not more than 50% of fructose in free form or as sucrose.

The quantity of "fructose in free form or as sucrose" shall be determined using the formula F + 0.5 S/0.95 calculated on the dry matter, where "F" is the fructose content and "S" is the sucrose content, as determined by the High Performance Liquid Chromatography method.

7. When imported in the form of an assortment, goods of subheading 1704 90 are subject to an agricultural component (EA) fixed according to the average content in milk fats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.

8. Throughout the Combined Nomenclature, mixtures of sugar with small amounts of other substances are classified in Chapter 17 unless they have the character of a preparation classified elsewhere.

| Classification | Description |
| --- | --- |
| **1701** | **Cane or beet sugar and chemically pure sucrose, in solid form** |
|  | **- Raw sugar not containing added flavouring or colouring matter** |
| **1701 12** | - - Beet sugar |
| **1701 12 10** | - - - For refining |
| **1701 12 90** | - - - Other |
| **1701 13** | - - Cane sugar specified in subheading note 2 to this chapter |
| **1701 13 10** | - - - For refining |
| **1701 13 90** | - - - Other |
| **1701 14** | - - Other cane sugar |
| **1701 14 10** | - - - For refining |
| **1701 14 90** | - - - Other |
|  | **- Other** |
| **1701 91** | - - Containing added flavouring or colouring matter |
| **1701 99** | - - Other |
| **1701 99 10** | - - - White sugar |
| **1701 99 90** | - - - Other |
| **1702** | **Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel** |
|  | **- Lactose and lactose syrup** |
| **1702 11** | - - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter |
| **1702 19** | - - Other |
| **1702 20** | **- Maple sugar and maple syrup** |
| **1702 20 10** | - - Maple sugar in solid form, containing added flavouring or colouring matter |
| **1702 20 10 10** | - - - for animal feeding |
| **1702 20 10 90** | - - - Other |
| **1702 20 90** | - - Other |
| **1702 20 90 10** | - - - for animal feeding |
| **1702 20 90 90** | - - - Other |
| **1702 30** | **- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose** |
| **1702 30 10** | - - Isoglucose |
|  | - - Other |
| **1702 30 50** | - - - In the form of white crystalline powder, whether or not agglomerated |
| **1702 30 50 10** | - - - - Containing in the dry state, 99 % or more by weight of glucose |
| **1702 30 50 90** | - - - - Other |
| **1702 30 90** | - - - Other |
| **1702 30 90 10** | - - - - Containing in the dry state, 99 % or more by weight of glucose |
| **1702 30 90 90** | - - - - Other |
| **1702 40** | **- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar** |
| **1702 40 10** | - - Isoglucose |
| **1702 40 90** | - - Other |
| **1702 50** | **- Chemically pure fructose** |
| **1702 60** | **- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar** |
| **1702 60 10** | - - Isoglucose |
| **1702 60 80** | - - Inulin syrup |
| **1702 60 95** | - - Other |
| **1702 90** | **- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose** |
| **1702 90 10** | - - Chemically pure maltose |
| **1702 90 10 10** | - - - For feeding purpose |
| **1702 90 10 90** | - - - Other |
| **1702 90 30** | - - Isoglucose |
| **1702 90 50** | - - Maltodextrine and maltodextrine syrup |
|  | - - Caramel |
| **1702 90 71** | - - - Containing 50 % or more by weight of sucrose in the dry matter |
|  | - - - Other |
| **1702 90 75** | - - - - In the form of powder, whether or not agglomerated |
| **1702 90 79** | - - - - Other |
| **1702 90 80** | - - Inulin syrup |
| **1702 90 95** | - - Other |
| **1703** | **Molasses resulting from the extraction or refining of sugar** |
| **1703 10** | **- Cane molasses** |
| **1703 90** | **- Other** |
| **1704** | **Sugar confectionery (including white chocolate), not containing cocoa** |
| **1704 10** | **- Chewing gum, whether or not sugar-coated** |
| **1704 10 10** | - - Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose) |
| **1704 10 90** | - - Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose) |
| **1704 90** | **- Other** |
| **1704 90 10** | - - Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances |
| **1704 90 30** | - - White chocolate |
|  | - - Other |
| **1704 90 51** | - - - Pastes, including marzipan, in immediate packings of a net content of 1 kg or more |
| **1704 90 55** | - - - Throat pastilles and cough drops |
| **1704 90 61** | - - - Sugar-coated (panned) goods |
|  | - - - Other |
| **1704 90 65** | - - - - Gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery |
| **1704 90 71** | - - - - Boiled sweets, whether or not filled |
| **1704 90 75** | - - - - Toffees, caramels and similar sweets |
|  | - - - - Other |
| **1704 90 81** | - - - - - Compressed tablets |
| **1704 90 99** | - - - - - Other |
|  | - - - - - - Containing less than 70 % by weight of sucrose (including invert sugar expressed as sucrose) |
| **1704 90 99 11** | - - - - - - - Marshmallows, containing 45 % or less by weight of sugar (including invert sugar expressed as sucrose) |
| **1704 90 99 19** | - - - - - - - Other |
|  | - - - - - - Containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose) |
| **1704 90 99 91** | - - - - - - - Halva and Loukhum |
| **1704 90 99 99** | - - - - - - - Other |